

(3)



Department of the Treasury
Internal Revenue Service

NUMBER OF THIS NOTICE: CP-518
DATE OF THIS NOTICE: 08-05-2002
TAXPAYER IDENT. NUM: 010-44-4741
TAX FORM: 1040 200236
TAX PERIOD: 12-31-2000

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx #02

KEEP THE TOP PART FOR YOUR RECORDS

DETACH HERE

Send us this part with your reply in the envelope provided.

				Number of notice: CP-518 200012	
				Date of notice: 08-05-2002 FONT	
FORM	FR	LPS	TC	LRA	CC
				Taxpayer ID Num: 010-44-4741 30	
				0003602 PC- BOD CD-SBW	
				200222 200230 200236 019	
				21000000 PLC 0421 BWI-0	
				SEL-13 19511224 ADD00	
PY9 DF- FS-2 EX-					
AG+000000000 WH00000000 CC					
SSN033402061 EIN					

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501-0030



Department of the Treasury
Internal Revenue Service

NUMBER OF THIS NOTICE: CP-518
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TAXPAYER IDENT. NUM: 010-44-4741
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68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx #02

"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

- A. If you are not required to file, please complete this section:

My filing status was:

- ☐ Single ☐ Head of Household
☐ Married Filing Jointly ☐ Married Filing Separately
☐ Qualified Widow(er) With Dependent Child

Check the item(s) that apply to your situation:

- ☐ I was 65 or older ☐ Blind
☐ My spouse was 65 or older ☐ Blind
☐ I could be claimed as a dependent on another's return

My total income for the tax period shown above was \$ _____
Tell us why you are not required to file the tax return listed above:

- B. If you have already filed a return, please fill out this section:
Names shown on my tax return (if different than above) are:

My Social Security Number(SSN) shown on the return _____
My spouse's SSN (if you filed a joint return) _____
Form _____ Tax Years _____ Date filed _____

- C. If your spouse is deceased, complete this section:

Name of deceased spouse _____
SSN of this spouse _____ Date of death _____

- D. If you have a credit on this letter, complete this section:

- ☐ Refund the credit balance. You must file a return to get a refund of your credit.
☐ Apply the credit to the tax return, tax year and SSN on this letter. My return is enclosed.
☐ Apply the credit to another tax return, tax year, and SSN below:

Tax Form: _____ Tax Period: _____ SSN: _____

Please include your telephone number(s), with your area code and the best time to call you.

TELEPHONE NUMBER (_____) _____ HOURS _____
TELEPHONE NUMBER (_____) _____ HOURS _____

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature _____

Date _____



IRS Department of the Treasury
Internal Revenue Service

1040 WAVERLY AVENUE
HOLTSVILLE, NY 00501-0048

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049682

Letter Number: 2566(SC/CG)

Letter Date: 10/03/2002

Social Security Number:

010-44-4741

Tax Year: 2000

Tax Form: 1040

Filing Status:
MARRIED SEPARATE

Contact Person:
Customer Service Rep.

Contact Telephone Number:

631-447-4984

(Not a toll free number)

Contact Hours:

5:00 PM - 10:00 PM

Ref 103
Rx

PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

We have no record of receiving your Form 1040, U.S. Individual Income Tax Return, for the tax year shown above. Therefore, we have computed your tax, penalties, and interest based on income reported to us by your employer(s), bank(s), etc., as shown on page 5 of this letter. We show our computation of your tax on Page 2. Since we computed your tax based on income only, it would be to your advantage to file your return(s) so that you can claim all of the exemptions, deductions, and credits that the law allows you.

Within 30 days from the date of this letter, we must receive one of the following:

1. Your Form 1040 completed and signed, including all schedules and forms, with the enclosed Form 12518 attached;
2. The "Consent to Assessment and Collection" form on page 4 signed and dated;
3. A statement explaining why you believe you are not required to file, or information you would like us to consider; or
4. Your appeal to the proposed assessment. We've enclosed Publication 5, Appeal Rights and Preparation of Protests for Unagreed Cases, and Publication 1, Your Rights as a Taxpayer. These publications explain your rights concerning assessments and payment of tax.

If you cannot pay the full amount you owe, send as much as you can, and tell us when you can pay the rest. We may be able to arrange a payment agreement if you have filed all of your tax returns. If your contact person does not hear from you within 30 days, we will assess the amount of tax, penalties, and interest shown in our computation based on available income information.

You may order blank tax forms, schedules, instructions and publications by calling 1-800-829-3676 toll-free. Please allow 2 weeks from the date of your order for delivery.

If you have questions, you may write or call your contact person listed in this letter. If you write, give us your telephone number and the most convenient time for us to call. Please attach page 1 of this letter to your reply and use the enclosed envelope.

Sincerely,

Lynne Walsh

Compliance Services Field Director

Enclosures:
Publications 1, 5, and 594
Notice 609
Form 12518
Return Envelope

(4)

DEPARTMENT OF THE TREASURY
NORTHEAST REGIONINTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENTDAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049682COLLECTION : NON-FILER
Date of Report: 10-03-2002
Soc Sec Number: 010-44-4741
Form 1040 : TAX YEAR 2000
Filing Status : MARRIED SEPARATE
Reply to : 0187208888

RFX 03

TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources): (+)34,672.00

Wages, interest, dividends, pensions, misc.	18,740.00
Taxable unemployment	9,932.00
Ira income	6,000.00

ADJUSTMENT TO INCOME: (-)0.00

ALLOWABLE DEDUCTIONS/EXEMPTIONS: (-)6,475.00

Personal exemption allowance (1 exemption)	2,800.00
Standard Deduction	3,675.00

TAX COMPUTATIONS:

Taxable Income (total income minus deductions)	28,197.00
Income tax calculated using (1) exemption	5,045.00
IRA early withdrawal tax (10% distribution)	600.00

TOTAL TAX BEFORE CREDITS: (+)5,645.00

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.): (-)1,525.00

NET TAX (TOTAL TAX minus PRE-PAID CREDITS): 4,120.00

TOTAL INTEREST (calculated through 11-02-2002, see page 2): (+)544.21

TOTAL PENALTIES (see page 2): (+)1,530.85

Failure-to-File Penalty	927.00
Failure-to-Pay Penalty	391.40
Estimated Tax Penalty	212.45

 TOTAL AMOUNT DUE through 11-02-2002 (PAY THIS AMOUNT) ----- 6,195.06

DEPARTMENT OF THE TREASURY
NORTHEAST REGION

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

(4)
Ass 203
RX

SUMMARY OF INCOME SOURCES

SSN: 010-44-4741

TAX YEAR: 2000

10/03/2002

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

01-Paid by 13-3567473

LEARJET

Paid to DAVID P FONTAINE

\$ 18,702 WAGES
\$ 1,525 WITHHOLDING CREDIT
\$ 1,206 FICA TAX WITHHELD
\$ 19,466 TAXABLE FICA WAGES
\$ 763 DEFERRED COMPENSATION
\$ 282 MEDICARE TAX
\$ 19,466 MEDICARE WAGES

05-Paid by 06-1367424

STATE OF CONNECTICUT

Paid to FONTAINE, DAVID P

\$ 9,932 UNEMPLOYMENT COMPENSATION

06-Paid by 77-0116489

E TRADE SECURITIES INC

Paid to DAVID PHILIP FONTAINE

\$ 8 ORDINARY DIVIDEND

07-Paid by 04-2472499

FLEET NATIONAL BANK

Paid to DAVID P FONTAINE

SUSANNE G FONTAINE

\$ 14 INTEREST

08-Paid by 04-2472499

FLEET NATIONAL BANK

Paid to DAVID P FONTAINE

SUSANNE G FONTAINE

\$ 16 INTEREST

09-Paid by 13-3180817

MERRILL LYNCH AS CUSTODIAN

Paid to MR DAVID P FONTAINE

\$ 6,000 GROSS DISTRIBUTION
\$ 6,000 TAXABLE AMOUNT

(2)

DEPARTMENT OF THE TREASURY
NORTHEAST REGIONINTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

Soc Sec Number: 010-44-4741

Tax Year 2000

Date of Report: 10/03/2002

EXPLANATION OF PENALTIES AND INTEREST

INTEREST:

544.21

Interest due based on statutory interest rates

444.25

Interest on Failure-to-File Penalty

99.96

Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.

PENALTIES:

1,530.85

Failure-to-File Penalty, I.R.C. 6651(a)(1)

927.00

Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.

* Failure-to-Pay Penalty, I.R.C. 6651(a)(2)

391.40

If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)

Estimated Tax Penalty I.R.C. 6654(a)

212.45

Since you did not pay sufficient Estimated Tax, an addition to the tax is charged.

ROUNDING: In arriving at your tax deficiency, amounts have been rounded to the nearest dollar.

STATE EXCHANGE: IRS has exchange agreements with state tax agencies under which information about increases or decreases in Federal tax liability is exchanged with states. You should check your state tax return and file an amended return if this change affects your state income tax liability.



Social Security Number: 010-44-4741

Taxpayer Name:
DAVID P FONTAINE

Tax Form: 1040 Tax Year: 2000

Filing Status:
MARRIED SEPARATE

REF # 12
RX

TAXPAYER CONSENT FORM

NET TAX INCREASE (TOTAL TAX minus PREPAID CREDITS) \$4,120.00

PENALTIES: Failure-to-File Penalty \$927.00
 Failure-to-Pay Penalty \$391.40
 Estimated Tax Penalty \$212.45

INTEREST (Calculated through 11-02-2002) \$544.21

TOTAL AMOUNT DUE (through 11-02-2002) \$6,195.06

If you disagree, you must respond to your contact person listed on page 1 of this letter and file your return(s) for the tax year listed above within 30 days.

If you agree with the information in this letter:

1. please sign the waiver shown below and use the enclosed envelope to send it to us, or
2. you wish to change the filing status or number of dependents used in our calculation, please indicate the appropriate filing status and fill in the dependent information in the space below. We will recalculate your tax based on the new information.

After we receive your consent, you may consider your case closed. We have 45 days to notify you if you qualify for exemption from this increase in tax, plus penalties and interest.

Filing Status: _____

Spouse's Name(if applicable) _____ Spouse's SSN: _____

Dependent(s):

Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____

WAIVER- Consent to Assessment and Collection

Subject to any changes I have indicated in filing status and dependents listed above, I consent to the immediate assessment and collection of the total amount due explained in this letter. I understand that by signing this waiver, I will not be able to exercise my appeal rights with the Internal Revenue Service or contest these tax years in the United States tax court, unless IRS determines additional deficiencies for these years.

Your Signature _____

Date _____

Spouse's Signature(if applicable) _____

Date _____

RX

(4)

For Internal Routing Use Only

Note to IRS Receipt and Control:
Do Not Process the Attached Return.

Forward it to:

ASFR, Stop 662

BIR SC

**Please Send Us This Routing Slip With Your
Personal Income Tax Return**

Please attach this routing slip to your tax return and send it to us. Your return will then be processed faster. You can use the envelope we've sent.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

REF # 03
RXDepartment of the Treasury
Internal Revenue Service

www.irs.ustreas.gov

Publication 5 (Rev. 01-1998)
Catalog Number 460741

Your Appeal Rights and How To Prepare a Protest If You Don't Agree

Introduction

This Publication tells you how to appeal your tax case if you don't agree with the Internal Revenue Service (IRS) findings.

If You Don't Agree

If you don't agree with any or all of the IRS findings given you, you may request a meeting or a telephone conference with the supervisor of the person who issued the findings. If you still don't agree, you may appeal your case to the Appeals Office of IRS.

If you decide to do nothing and your case involves an examination of your income, estate, gift, and certain excise taxes or penalties, you will receive a formal Notice of Deficiency. The Notice of Deficiency allows you to go to the Tax Court and tells you the procedure to follow. If you do not go to the Tax Court, we will send you a bill for the amount due.

If you decide to do nothing and your case involves a trust fund recovery penalty, or certain employment tax liabilities, the IRS will send you a bill for the penalty. If you do not appeal a denial of an offer in compromise or a denial of a penalty abatement, the IRS will continue collection action.

If you don't agree, we urge you to appeal your case to the Appeals Office of IRS. The Office of Appeals can settle most differences without expensive and time-consuming court trials. [Note: Appeals can not consider your reasons for not agreeing if they don't come within the scope of the tax laws (for example, if you disagree solely on moral, religious, political, constitutional, conscientious, or similar grounds.)]

The following general rules tell you how to appeal your case.

Appeals Within the IRS

Appeals is the administrative appeals office for the IRS. You may appeal most IRS decisions with your local Appeals Office. The Appeals Office is separate from - and independent of - the IRS Office taking the action you disagree with. The Appeals Office is the only level of administrative appeal within the IRS.

Conferences with Appeals Office personnel are held in an informal manner by correspondence, by telephone or at a personal conference. There is no need for you to have representation for an Appeals conference, but if you choose to have a representative, see the requirements under **Representation**.

If you want an Appeals conference, follow the instructions in our letter to you. Your request will be sent to the Appeals Office to arrange a conference at a convenient time and place. You or your representative should prepare to discuss all issues you don't agree with at the conference. Most differences are settled at this level.

In most instances, you may be eligible to take your case to court if you don't reach an agreement at your Appeals conference, or if you don't want to appeal your case to the IRS Office of Appeals. See the later section **Appeals To The Courts**.

Protests

When you request an appeals conference, you may also need to file a formal written protest or a small case request with the office named in our letter to you. Also, see the special appeal request procedures in Publication 1660, **Collection Appeal Rights**, if you disagree with lien, levy, seizure, or denial or termination of an installment agreement.

You need to file a written protest:

- In all employee plan and exempt organization cases without regard to the dollar amount at issue.
- In all partnership and S corporation cases without regard to the dollar amount at issue.
- In all other cases, unless you qualify for the small case request procedure, or other special appeal procedures such as requesting Appeals consideration of liens, levies, seizures, or installment agreements. See Publication 1660.

How to prepare a protest:

When a protest is required, send it within the time limit specified in the letter you received. Include in your protest:

- 1) Your name and address, and a daytime telephone number,
- 2) A statement that you want to appeal the IRS findings to the Appeals Office,
- 3) A copy of the letter showing the proposed changes and findings you don't agree with (or the date and symbols from the letter),
- 4) The tax periods or years involved,
- 5) A list of the changes that you don't agree with, and why you don't agree.

- 6) The facts supporting your position on any issue that you don't agree with,
- 7) The law or authority, if any, on which you are relying.
- 8) You must sign the written protest, stating that it is true, under the penalties of perjury as follows:

"Under the penalties of perjury, I declare that I examined the facts stated in this protest, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete."

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

- 1) That he or she submitted the protest and accompanying documents and
- 2) Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

We urge you to provide as much information as you can, as this will help us speed up your appeal. This will save you both time and money.

Small Case Request:

If the total amount for any tax period is not more than \$25,000, you may make a small case request instead of filing a formal written protest. In computing the total amount, include a proposed increase or decrease in tax (including penalties), or claimed refund. For an offer in compromise, in calculating the total amount include total unpaid tax, penalty and interest due. For a small case request, follow the instructions in our letter to you by: sending a letter requesting Appeals consideration, indicating the changes you don't agree with, and the reasons why you don't agree.

Representation

You may represent yourself at your appeals conference, or you may have an attorney, certified public accountant, or an individual enrolled to practice before the IRS represent you. Your representative must be qualified to practice before the IRS. If you want your representative to appear without you, you must provide a properly completed power of attorney to the IRS before the representative can receive or inspect confidential information. Form 2848, **Power of Attorney and Declaration of Representative**, or any other properly written power of attorney or authorization may be used for this

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purpose. You can get copies of Form 2848 from an IRS office, or by calling 1-800-TAX-FORM (1-800-829-3676).

You may also bring another person(s) with you to support your position.

Appeals To The Courts

If you and Appeals don't agree on some or all of the issues after your Appeals conference, or if you skipped our appeals system, you may take your case to the United States Tax Court, the United States Court of Federal Claims, or your United States District Court, after satisfying certain procedural and jurisdictional requirements as described below under each court. (However, if you are a nonresident alien, you cannot take your case to a United States District Court.) These courts are independent judicial bodies and have no connection with the IRS.

Tax Court

If your disagreement with the IRS is over whether you owe additional income tax, estate tax, gift tax, certain excise taxes or penalties related to these proposed liabilities, you can go to the United States Tax Court. (Other types of tax controversies, such as those involving some employment tax issues or manufacturers' excise taxes, cannot be heard by the Tax Court.) You can do this after the IRS issues a formal letter, stating the amounts that the IRS believes you owe. This letter is called a notice of deficiency. You have 90 days from the date this notice is mailed to you to file a petition with the Tax Court (or 150 days if the notice is addressed to you outside the United States). The last date to file your petition will be entered on the notice of deficiency issued to you by the IRS. If you don't file the petition within the 90-day period (or 150 days, as the case may be), we will assess the proposed liability and send you a bill. You may also have the right to take your case to the Tax Court in some other situations, for example, following collection action by the IRS in certain cases. See Publication 1660.

If you discuss your case with the IRS during the 90-day period (150-day period), the discussion will not extend the period in which you may file a petition with the Tax Court.

The court will schedule your case for trial at a location convenient to you. You may represent yourself before the Tax Court, or you may be represented by anyone permitted to practice before that court.

Note: If you don't choose to go to the IRS Appeals Office before going to court, normally you will have an opportunity to attempt settlement with Appeals before your trial date.

If you dispute not more than \$50,000 for any one tax year, there are simplified procedures. You can get information about these procedures and

other matters from the Clerk of the Tax Court, 400 Second St. NW, Washington, DC 20217.

Frivolous Filing Penalty

Caution: If the Tax Court determines that your case is intended primarily to cause a delay, or that your position is frivolous or groundless, the Tax Court may award a penalty of up to \$25,000 to the United States in its decision.

District Court and Court of Federal Claims

If your claim is for a refund of any type of tax, you may take your case to your United States District Court or to the United States Court of Federal Claims. Certain types of cases, such as those involving some employment tax issues or manufacturers' excise taxes, can be heard only by these courts.

Generally, your District Court and the Court of Federal Claims hear tax cases only after you have paid the tax and filed a claim for refund with the IRS. You can get information about procedures for filing suit in either court by contacting the Clerk of your District Court or the Clerk of the Court of Federal Claims.

If you file a formal refund claim with the IRS, and we haven't responded to you on your claim within 6 months from the date you filed it, you may file suit for a refund immediately in your District Court or the Court of Federal Claims. If we send you a letter that proposes disallowing or disallows your claim, you may request Appeals review of the disallowance. If you wish to file a refund suit, you must file your suit no later than 2 years from the date of our notice of claim disallowance letter.

Note: Appeals review of a disallowed claim doesn't extend the 2 year period for filing suit. However, it may be extended by mutual agreement.

Recovering Administrative and Litigation Costs

You may be able to recover your reasonable litigation and administrative costs if you are the prevailing party, and if you meet the other requirements. You must exhaust your administrative remedies within the IRS to receive reasonable litigation costs. You must not unreasonably delay the administrative or court proceedings.

Administrative costs include costs incurred on or after the date you receive the Appeals decision letter, the date of the first letter of proposed deficiency, or the date of the notice of deficiency, whichever is earliest.

Recoverable litigation or administrative costs may include:

- Attorney fees that generally do not exceed \$125 per hour. This amount will be indexed for a cost of living adjustment.

- Reasonable amounts for court costs or any administrative fees or similar charges by the IRS.

- Reasonable expenses of expert witnesses.

- Reasonable costs of studies, analyses, tests, or engineering reports that are necessary to prepare your case.

You are the prevailing party if you meet all the following requirements:

- You substantially prevailed on the amount in controversy, or on the most significant tax issue or issues in question.
- You meet the net worth requirement. For individuals or estates, the net worth cannot exceed \$2,000,000 on the date from which costs are recoverable. Charities and certain cooperatives must not have more than 500 employees on the date from which costs are recoverable. And taxpayers other than the two categories listed above must not have net worth exceeding \$7,000,000 and cannot have more than 500 employees on the date from which costs are recoverable.

You are not the prevailing party if:

- The United States establishes that its position was substantially justified. If the IRS does not follow applicable published guidance, the United States is presumed to not be substantially justified. This presumption is rebuttable. Applicable published guidance means regulations, revenue rulings, revenue procedures, information releases, notices, announcements, and, if they are issued to you, private letter rulings, technical advice memoranda and determination letters. The court will also take into account whether the Government has won or lost in the courts of appeals for other circuits on substantially similar issues, in determining if the United States is substantially justified.

You are also the prevailing party if:

- The final judgment on your case is less than or equal to a "qualified offer" which the IRS rejected, and if you meet the net worth requirements referred to above.

A court will generally decide who is the prevailing party, but the IRS makes a final determination of liability at the administrative level. This means you may receive administrative costs from the IRS without going to court. You must file your claim for administrative costs no later than the 90th day after the final determination of tax, penalty or interest is mailed to you. The Appeals Office makes determinations for the IRS on administrative costs. A denial of administrative costs may be appealed to the Tax Court no later than the 90th day after the denial.

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Department of the Treasury
Internal Revenue Service

Notice 609

(Revised June 1999)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are, and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States.

Cat. No. 45963A

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If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

Notice 609
(Rev. June 1999)

*U.S.G.P.O.:1999-455-238/10019



Printed on recycled paper

REF # 17.3
RK
(84)**IRS Mission:**

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

What You Should Know About**The IRS Collection Process***Keep this publication for future reference***Publication 594**

If our records show that you owe us, we usually send this publication with your final bill. If you owe the tax shown on the bill we sent to you, please arrange to pay it immediately. If you believe the bill is incorrect, call us now so that we may correct the mistake. We urge you to settle your tax account now so that we don't have to take any further action to collect the taxes you owe.

This publication tells you the steps the Internal Revenue Service (IRS) may take to collect overdue taxes. This publication includes a summary of your rights and responsibilities concerning paying your federal taxes.

Inside you will find a number of titles of IRS forms and publications that apply to the various situations discussed. For a complete list of these documents, see page 12. For copies of these documents, please call us, write to us, visit your local library or IRS office, or contact us at our web site. See the next page for the phone numbers and addresses that you'll need. Please contact us right away; we will work with you to solve your tax problem.

Please note that the information in this document applies to all taxpayers — for example, individuals who owe income tax and employers who owe employment tax. At the end of this publication, we've included a separate section for special rules that apply to employers only.

This document is for information only. Although it discusses the legal authority that allows the IRS to collect taxes, it is not a precise and technical analysis of the law.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 594 (Rev. 5-2002)
Catalog Number 46596B

en español

Existe una versión de esta publicación en español, la Publicación 594SP, que puede obtener en la oficina local del Servicio de Impuestos Internos.



Department of the Treasury
Internal Revenue Service

Publication 1

(Rev. August 2000)

Catalog Number 64731W

www.irs.gov

Your Rights as a Taxpayer

88 # 03
RX

The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

THE IRS MISSION

PROVIDE AMERICA'S
TAXPAYERS TOP QUALITY
SERVICE BY HELPING THEM
UNDERSTAND AND MEET
THEIR TAX RESPONSIBILITIES
AND BY APPLYING THE TAX
LAW WITH INTEGRITY AND
FAIRNESS TO ALL.



Department of Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0048

Letter Number: 3219(SC/CG)
Letter Date: February 25, 2003

Taxpayer Identification Number: RX

7103 9167 4405 6010 7771 010-44-4741

Tax Form: 1040

Tax Year Ended and Deficiency
DEC. 31, 2000 ~~XXXXX~~5,645.00

Contact Person:
Customer Service Rep.

Contact Telephone Number:
631-447-4984

Hours to Call:
Between 5:00 PM and 10:00 PM
(Not a toll free number)
Last Date to Petition Tax Court:
May 27, 2003

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049682

Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$927.00
SEC. 6651(a)(2)IRC	\$391.40*
SEC. 6654(a) IRC	\$212.45

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

(5)

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (631) 654-6686 or writing to:

BROOKHAVEN SERVICE CENTER
TAXPAYER ADVOCATE
P.O. Box 960, STOP 102
Holtsville, NY 11742

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By

Lynne Walsh
Lynne Walsh
FIELD DIRECTOR,
COMPLIANCE SERVICES, BROOKHAVEN

Enclosures:
Copy of this letter
Waiver
Envelope

Publication 1, 5, 594
Notice 609

5

DEPARTMENT OF THE TREASURY
NORTHEAST REGIONINTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENTDAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049682COLLECTION : NON-FILER
Date of Report: 10-03-2002
Soc Sec Number: 010-44-4741
Form 1040 : TAX YEAR 2000
Filing Status : MARRIED SEPARATE
Reply to : 0187208888Rec'd: P
1326

TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources): (+)34,672.00

Wages, interest, dividends, pensions, misc.	18,740.00
Taxable unemployment	9,932.00
Ira income	6,000.00

ADJUSTMENT TO INCOME: (-)0.00

ALLOWABLE DEDUCTIONS/EXEMPTIONS: (-)6,475.00

Personal exemption allowance (1 exemption)	2,800.00
Standard Deduction	3,675.00

TAX COMPUTATIONS:

Taxable Income (total income minus deductions)	28,197.00
Income tax calculated using (1) exemption	5,045.00
IRA early withdrawal tax (10% distribution)	600.00

TOTAL TAX BEFORE CREDITS: (+)5,645.00

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.): (-)1,525.00

NET TAX (TOTAL TAX minus PRE-PAID CREDITS): 4,120.00

TOTAL INTEREST (calculated through 11-02-2002, see page 2): (+)544.21

TOTAL PENALTIES (see page 2): (+)1,530.85

Failure-to-File Penalty	927.00
Failure-to-Pay Penalty	391.40
Estimated Tax Penalty	212.45

 TOTAL AMOUNT DUE through 11-02-2002 (PAY THIS AMOUNT) ----- 6,195.06

5

DEPARTMENT OF THE TREASURY
NORTHEAST REGIONINTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

Soc Sec Number: 010-44-4741

Tax Year 2000

Date of Report: 10/03/2004

EXPLANATION OF PENALTIES AND INTEREST

INTEREST: I.R.C. 6601

544.21

Interest due based on statutory interest rates

444.25

Interest on Failure-to-File Penalty

99.96

Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.

PENALTIES:

1,530.85

Failure-to-File Penalty, I.R.C. 6651(a)(1)

927.00

Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.

* Failure-to-Pay Penalty, I.R.C. 6651(a)(2)

391.40

If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)

Estimated Tax Penalty I.R.C. 6654(a)

212.45

Since you did not pay sufficient Estimated Tax, an addition to the tax is charged.

ROUNDING: In arriving at your tax deficiency, amounts have been rounded to the nearest dollar.

STATE EXCHANGE: IRS has exchange agreements with state tax agencies under which information about increases or decreases in Federal tax liability is exchanged with states. You should check your state tax return and file an amended return if this change affects your state income tax liability.

(5)

DEPARTMENT OF THE TREASURY
NORTHEAST REGIONINTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENTRef A-01
Rx

SUMMARY OF INCOME SOURCES

SSN: 010-44-4741

TAX YEAR: 2000

10/03/2002

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

01-Paid by 13-3567473

LEARJET

Paid to DAVID P FONTAINE

\$ 18,702 WAGES
 \$ 1,525 WITHHOLDING CREDIT
 \$ 1,206 FICA TAX WITHHELD
 \$ 19,466 TAXABLE FICA WAGES
 \$ 763 DEFERRED COMPENSATION
 \$ 282 MEDICARE TAX
 \$ 19,466 MEDICARE WAGES

05-Paid by 06-1367424

STATE OF CONNECTICUT

Paid to FONTAINE, DAVID P

\$ 9,932 UNEMPLOYMENT COMPENSATION

06-Paid by 77-0116489

E TRADE SECURITIES INC

Paid to DAVID PHILIP FONTAINE

\$ 8 ORDINARY DIVIDEND

07-Paid by 04-2472499

FLEET NATIONAL BANK

Paid to DAVID P FONTAINE

SUSANNE G FONTAINE

\$ 14 INTEREST

08-Paid by 04-2472499

FLEET NATIONAL BANK

Paid to DAVID P FONTAINE

SUSANNE G FONTAINE

\$ 16 INTEREST

09-Paid by 13-3180817

MERRILL LYNCH AS CUSTODIAN

Paid to MR DAVID P FONTAINE

\$ 6,000 GROSS DISTRIBUTION
 \$ 6,000 TAXABLE AMOUNT